

**RESOLUTION NO. RS2018-1214** (VERCHER) – This resolution is a routine, annual exercise which calls the Metropolitan Board of Equalization (MBOE) into regular session, convening from June 1, 2018 until June 22, 2018, for purposes of hearing appeals of property assessments. It would also call the MBOE into special session convening June 25, 2018 to complete any unfinished business regarding appeals on pro-rated assessments. The special session is not to extend beyond May 31, 2019.

The MBOE always meets during the month of June to hear appeals of assessments on real property. Historically, the MBOE has been required to have special sessions to conclude its work due to the large number of appeals. The MBOE is among the few Metropolitan Government boards and commissions whose members receive compensation for their specialized service.

State law authorizes county legislative bodies to fix the number of days the Board of Equalization is to sit in regular session and to call the board into special session to complete any unfinished business. (Tenn. Code Ann. § 67-1-404).